

Public Works Program Support Fund**Fund 150****PURPOSE OF THE FUND:**

The Public Works Program Support Fund accounts for Public Works administrative support costs associated with the capital improvement, utility fee, and development fee programs, as well as compensated absence charges for the entire department. Costs of major administrative support functions covered by this fund include the following:

- Department management and implementation of Council policies
- Communication with the City Council and Council memo coordination
- Department fiscal, budget, and personnel management
- City-wide Capital project resource planning and cost estimation
- City-wide capital project database management and GIS support
- City-wide capital project labor compliance

An annual cost allocation plan determines fair share cost allocations at the project or fund level based on the level of service received by different capital and fee programs. An annual compensated absence rate, which is applied to department labor charges, is developed based on annual accrued paid absence hours and estimated direct salary charges.

AUTHORITY FOR THE FUND:

Fund was originally proposed in MBA #48 (5-28-2004), and was subsequently adopted by the Council June 22, 2004. Revenue and expenditure estimates are budgeted via Council funding sources resolution and appropriation ordinance, respectively.

SOURCE OF FUNDS:

- Service charges posted to benefited capital funds for the services and support they received
- Revenue to support compensated absences generated by a calculated rate applied to Public Works direct salary charges
- Transfers from other funds (including Bond funds)
- Interest earnings

FUND RESTRICTIONS:

Portions of the proceeds in this fund come from restricted funding sources and must be expended within the limits of the funding source.

Public Works Program Support Fund**Fund 150****LEAD RESPONSIBILITY:**

Public Works Department

FINANCIAL INFORMATION AND LOCATION:**Comprehensive Annual Financial Report (CAFR) Designation:**

Proprietary Fund-Internal Service

Budget Location:

Adopted Operating Budget

Funding Sources Resolution and Appropriation Ordinance Location:

Section 34.01

NOTES:

Revenue in this fund is largely dependent on expenditures in the capital and fee programs that Public Works staff supports. The rates assigned to capital programs are intended to recover each program's fair share allocation which is based on prior year actual expenditures rather than estimated expenditures for the current year. Because of this, rate adjustments may be required during the fiscal year if capital program activity changes significantly. Ultimately, the rates must collect the equivalent of all expenditures made from this fund for capital and fee program support services and compensated absences.